

**Public Servants Disclosure
Protection Tribunal Canada**

2014–15

Report on Plans and Priorities

The Honourable Shelly Glover
Minister of Canadian Heritage and Official Languages

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This document is available in alternative formats upon request.

2014–15 ESTIMATES

PART III – Departmental Expenditure Plans: Reports on Plans and Priorities

Purpose

Reports on Plans and Priorities (RPP) are individual expenditure plans for each department and agency. These reports provide increased levels of detail over a three-year period on an organization's main priorities by strategic outcome, program and planned/expected results, including links to related resource requirements presented in the Main Estimates. In conjunction with the Main Estimates, Reports on Plans and Priorities serve to inform members of Parliament on planned expenditures of departments and agencies, and support Parliament's consideration of supply bills. The RPPs are typically tabled soon after the Main Estimates by the President of the Treasury Board.

Estimates Documents

The Estimates are comprised of three parts:

Part I - Government Expenditure Plan - provides an overview of the Government's requirements and changes in estimated expenditures from previous fiscal years.

Part II - Main Estimates - supports the appropriation acts with detailed information on the estimated spending and authorities being sought by each federal organization requesting appropriations.

In accordance with Standing Orders of the House of Commons, Parts I and II must be tabled on or before March 1.

Part III - Departmental Expenditure Plans - consists of two components:

- Report on Plans and Priorities (RPP)
- Departmental Performance Report (DPR)

DPRs are individual department and agency accounts of results achieved against planned performance expectations as set out in respective RPPs.

The DPRs for the most recently completed fiscal year are tabled in the fall by the President of the Treasury Board.

Supplementary Estimates support Appropriation Acts presented later in the fiscal year. Supplementary Estimates present information on spending requirements that were either not sufficiently developed in time for inclusion in the Main Estimates or have subsequently been refined to account for developments in particular programs and services. Supplementary Estimates also provide information on changes to expenditure forecasts of major statutory items as well as on such items as: transfers of funds between votes; debt deletion; loan guarantees; and new or increased grants.

For more information on the Estimates, please consult the [Treasury Board Secretariat website](#).ⁱ

Links to the Estimates

As shown above, RPPs make up part of the Part III of the Estimates documents. Whereas Part II emphasizes the financial aspect of the Estimates, Part III focuses on financial and non-financial performance information, both from a planning and priorities standpoint (RPP), and an achievements and results perspective (DPR).

The Management Resources and Results Structure (MRRS) establishes a structure for display of financial information in the Estimates and reporting to Parliament via RPPs and DPRs. When displaying planned spending, RPPs rely on the Estimates as a basic source of financial information.

Main Estimates expenditure figures are based on the Annual Reference Level Update which is prepared in the fall. In comparison, planned spending found in RPPs includes the Estimates as well as any other amounts that have been approved through a Treasury Board submission up to February 1st (See Definitions section). This readjusting of the financial figures allows for a more up-to-date portrait of planned spending by program.

Changes to the presentation of the Report on Plans and Priorities

Several changes have been made to the presentation of the RPP partially to respond to a number of requests – from the House of Commons Standing Committees on Public Accounts (PAC - [Report 15ⁱⁱ](#)), in 2010; and on Government and Operations Estimates (OGGO - [Report 7ⁱⁱⁱ](#)), in 2012 – to provide more detailed financial and non-financial performance information about programs within RPPs and DPRs, thus improving the ease of their study to support appropriations approval.

- In Section II, financial, human resources and performance information is now presented at the Program and Sub-program levels for more granularity.

- The report's general format and terminology have been reviewed for clarity and consistency purposes.
- Other efforts aimed at making the report more intuitive and focused on Estimates information were made to strengthen alignment with the Main Estimates.

How to read this document

RPPs are divided into four sections:

Section I: Organizational Expenditure Overview

This Organizational Expenditure Overview allows the reader to get a general glance at the organization. It provides a description of the organization's purpose, as well as basic financial and human resources information. This section opens with the new Organizational Profile, which displays general information about the department, including the names of the minister and the deputy head, the ministerial portfolio, the year the department was established, and the main legislative authorities. This subsection is followed by a new subsection entitled Organizational Context, which includes the *Raison d'être*, the Responsibilities, the Strategic Outcomes and Program Alignment Architecture, the Organizational Priorities and the Risk Analysis. This section ends with the Planned Expenditures, the Alignment to Government of Canada Outcomes, the Estimates by Votes and the Contribution to the Federal Sustainable Development Strategy. It should be noted that this section does not display any non-financial performance information related to programs (please see Section II).

Section II: Analysis of Program(s) by Strategic Outcome(s)

This Section provides detailed financial and non-financial performance information for strategic outcomes, Programs and sub-programs. This section allows the reader to learn more about programs by reading their respective description and narrative entitled "Planning Highlights". This narrative speaks to key services or initiatives which support the plans and priorities presented in Section I; it also describes how performance information supports the department's strategic outcome or parent program.

Section III: Supplementary Information

This section provides supporting information related to departmental plans and priorities. In this section, the reader will find future-oriented statement of operations and a link to supplementary information tables regarding transfer payments, as well as information related to the greening government operations, internal audits and evaluations, horizontal initiatives, user fees, major

crown and transformational projects, and up-front multi-year funding, where applicable to individual organizations. The reader will also find a link to the *Tax Expenditures and Evaluations Report*, produced annually by the Minister of Finance, which provides estimates and projections of the revenue impacts of federal tax measures designed to support the economic and social priorities of the Government of Canada.

Section IV: Organizational Contact Information

In this last section, the reader will have access to organizational contact information.

Definitions

Appropriation

Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

Budgetary Vs. Non-budgetary Expenditures

Budgetary expenditures – operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to crown corporations.

Non-budgetary expenditures – net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

Expected Result

An outcome that a program is designed to achieve.

Full-Time Equivalent (FTE)

A measure of the extent to which an employee represents a full person-year charge against a departmental budget. FTEs are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada Outcomes

A set of high-level objectives defined for the government as a whole.

Management Resources and Results Structure (MRRS)

A common approach and structure to the collection, management and reporting of financial and non-financial performance information.

An MRRS provides detailed information on all departmental programs (e.g.: program costs, program expected results and their associated targets, how they align to the government's priorities

and intended outcomes, etc.) and establishes the same structure for both internal decision making and external accountability.

Planned Spending

For the purpose of the RPP, planned spending refers to those amounts for which a Treasury Board (TB) submission approval has been received by no later than February 1, 2014. This cut-off date differs from the Main Estimates process. Therefore, planned spending may include amounts incremental to planned expenditure levels presented in the 2014-15 Main Estimates.

Program

A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results, and that are treated as a budgetary unit.

Program Alignment Architecture

A structured inventory of a department's programs, where programs are arranged in a hierarchical manner to depict the logical relationship between each program and the Strategic Outcome(s) to which they contribute.

Spending Areas

Government of Canada categories of expenditures. There are four spending areas^{iv} (social affairs, economic affairs, international affairs and government affairs) each comprised of three to five Government of Canada outcomes.

Strategic Outcome

A long-term and enduring benefit to Canadians that is linked to the department's mandate, vision, and core functions.

Sunset Program

A time-limited program that does not have on-going funding or policy authority. When the program is set to expire, a decision must be made as to whether to continue the program. (In the case of a renewal, the decision specifies the scope, funding level and duration).

Whole-of-Government Framework

A map of the financial and non-financial contributions of federal organizations receiving appropriations that aligns their Programs to a set of high level outcome areas defined for the government as a whole.

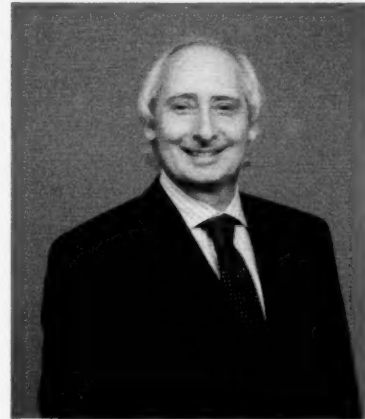
Table of Contents

Chairperson's Message	1
Section I: Organizational Expenditure Overview	3
Organizational Profile.....	3
Organizational Context	3
Raison d'être	3
Responsibilities	3
Strategic Outcome and Program Alignment Architecture (PAA)	4
Organizational Priorities	4
Risk Analysis	6
Planned Expenditures	7
Alignment to Government of Canada Outcomes	8
Departmental Spending Trend.....	8
Estimates by Vote	9
Contribution to the Federal Sustainable Development Strategy (FSDS)	9
Section II: Analysis of Program by Strategic Outcome.....	11
Strategic Outcome:	11
Program 1.1: Reprisal Hearings Program	12
Internal Services.....	13
Section III: Supplementary Information.....	15
Future-Oriented Statement of Operations	15
List of Supplementary Information Tables	16
Tax Expenditures and Evaluations Report	16
Section IV: Organizational Contact Information.....	17
Endnotes	17

Chairperson's Message

I am pleased to present the 2014-15 Report on Plans and Priorities for the Public Servants Disclosure Protection Tribunal Canada.

Although the *Public Servants Disclosure Protection Act* came into force in April of 2007, it was not until 2011-12 that the Tribunal received its first three cases. Of these cases, the Tribunal was able to apply newly developed case management, bringing to closure a particularly complex case of reprisals that dates back more than 15 years. In another case, a mediation facilitated by a Tribunal member resulted in a settlement before a hearing was scheduled. In 2013-14, three cases were referred to the Tribunal.



Although the number of cases has been few, the Tribunal will conduct a preliminary assessment of the degree of protection afforded to public servants under the Act. To support this assessment, the Tribunal will continue to rely on the perspectives of the Client Consultation Committee and other experts.

In keeping with the spirit of the highly successful *Blueprint 2020* initiative launched across the public service, this year will see the launch of a new website that will make it easier for public servants and stakeholders to find information on whistleblower protection. In addition, we will be looking to the adoption of new technologies to provide a more modern and efficient work environment for Registry staff, as we strive.

At this juncture, it is appropriate for us to look back on the years since the creation of the Tribunal to assess the progress made and to continue to strive for improved efficiency in all aspects of our operations. As a result, we will be well prepared when the required review of the Act is initiated by the President of the Treasury Board.

The Honourable Luc Martineau
Chairperson
Public Servants Disclosure Protection Tribunal

Section I: Organizational Expenditure Overview

Organizational Profile

Minister: The Honourable Shelly Glover, P.C., M.P.

Deputy Head: Stuart Campbell, Registrar of the Public Servants Disclosure Protection Tribunal

Ministerial portfolio: The Tribunal is part of the Canadian Heritage portfolio

Year established: 2007

Main legislative authorities: *Public Servants Disclosure Protection Act*, S.C. 2005, c. 46 ^v

Organizational Context

Raison d'être

The raison d'être of the tribunal is to protect public servants who disclose wrongdoing from reprisals.

Responsibilities

The Tribunal is one component of the wrongdoing disclosure regime introduced in 2007 by the *Public Servants Disclosure Protection Act* (the Act). In addition to the Tribunal, chief executives, the Public Sector Integrity Commissioner (the Commissioner) and the Treasury Board have responsibilities under the Act.

The Tribunal is an independent quasi-judicial body responsible for dealing with reprisal complaints referred by the Commissioner. The Act provides for the establishment of a Registry to support the Tribunal in the conduct of its work, with an office in the National Capital Region.

Strategic Outcome and Program Alignment Architecture (PAA)

- 1 **Strategic Outcome:** Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.

1.1 Program: Reprisals Hearing Program

Internal Services

The Registry supports the Tribunal in fulfilling its mandate through the Reprisal Hearings Program. This program provides for the effective management of processes related to reprisal complaints and Tribunal hearings. Through this program, the Registry also provides legal and administrative support to the Tribunal.

Organizational Priorities

Organizational Priorities

Priority	Type	Strategic Outcome
Raise public servants' awareness of the protection the Tribunal provides if they disclose wrongdoing.	Previously committed	Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.
Description		
Why is this a priority? The premise of the wrongdoing disclosure regime is that public servants will be more inclined to report wrongdoing if they know that the Tribunal has been established to protect them against reprisals. There is reason to believe that public servants may not be familiar with the Tribunal. The Registry must renew its efforts to raise awareness of the Tribunal.		
What are the plans for meeting this priority? <ul style="list-style-type: none">The Registry will continue to increase awareness of the Tribunal's mandate within the Public Service by developing and implementing a communication strategy which may include posting information resources on its website, accepting speaking engagements during legal and tribunal communities' events and delivering presentations to departments and agencies.		

Priority	Type	Strategic Outcome
Build capacity in the area of protection against reprisals at the Tribunal and public service-wide.	New priority	Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.
Description		
<p>Why is this a priority?</p> <p>Despite the momentum and visibility generated by whistleblowing in recent years, the protection of whistleblowers is a relatively new field of study. Practices vary widely around the globe, and little is known about impacts at an organizational level.</p> <p>In order to determine whether the desired outcome is being achieved, and more specifically to prepare for the review of the Act, the Registry must better understand the impact of reprisals on public service culture and productivity.</p> <p>What are the plans for meeting this priority?</p> <ul style="list-style-type: none"> • The Registry will continue its research work on policies and procedures adopted in other quasi-judicial bodies in Canada and abroad. • The Registry and Tribunal will assess the current state of whistleblower protection and identify areas for improvements through consultations with key stakeholders and public administration experts in the public sector and academia. • The Registry will prepare to make recommendations upon Treasury Board Secretariat's initiation of the five year review of the Act. 		

Management Priority	Type	Strategic Outcome
Tribunal Management Excellence	Previously committed	Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.
Description		
<p>Why is this a priority?</p> <p>With a caseload that is both unpredictable and outside the control of the organization, the Registry must strike the appropriate balance between preparing for the expedient and informal management of cases, and the effective and efficient management of human and financial resources.</p>		

In addition to the ongoing transformation of its business processes, the Registry is aligning operations with government-wide initiatives such as Blueprint 2020 and the return to a balanced budget in 2015.

What are the plans for meeting this priority?

- The Registry will leverage new technologies and transition to paperless environment.
- The Registry will work on a transition to a new integrated financial system as well as the consolidation of its work space.
- The Registry will increase its collaboration with other agencies and continue to automate processes to keep up with the increasing reporting burden.

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Should the low caseload continue, it will be difficult to demonstrate the ability of the Tribunal to provide the protection envisioned in the Act.	<ul style="list-style-type: none"> • Work with other organizations to raise awareness of the protection the Tribunal provides if they disclose wrongdoing. • Develop and post new resources on the web site. • Assess the current state of whistleblower protection and identify areas for improvements. • Actively participate in the 5-year review of the Act. 	Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.
The Registry faces the juxtaposed risks of being inadequately resourced should cases be referred to the Tribunal, and of being over-resourced should no cases be referred. The specialized skills required of the legal team add an additional complexity to this risk.	<ul style="list-style-type: none"> • Assess the delivery model and organizational design of the Registry, and optimize it to reflect the need to remain flexible while continuing to reduce expenditures. • Streamline processes and leverage new technologies to improve the organization's efficiency. Reduce total expenditures by 5% in 2014-15. 	Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.

Planned Expenditures

Budgetary Financial Resources (Planned Spending—dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2015–16 Planned Spending	2016–17 Planned Spending
1,845,622	1,845,622	1,845,622	1,845,622

Human Resources (Full-time equivalents—FTEs)

2014–15	2015–16	2016–17
12	12	12

Budgetary Planning Summary for Strategic Outcome and Program (dollars)

Strategic Outcome, Program and Internal Services*	2011–12 Expenditures	2012–13 Expenditures	2013–14 Forecast Spending	2014–15 Main Estimates	2014–15 Planned Spending	2015–16 Planned Spending	2016–17 Planned Spending
Strategic Outcome: Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.							
Reprisal Hearings Program	1,686,603	1,659,741	1,493,656	1,845,622	1,845,622	1,845,622	1,845,622
Strategic Outcome and Program	1,686,603	1,659,741	1,493,656	1,845,622	1,845,622	1,845,622	1,845,622
Total	1,686,603	1,659,741	1,493,656	1,845,622	1,845,622	1,845,622	1,845,622

* As the Registry was granted an exemption to report separately on its internal services, it reports globally on its single program activity.

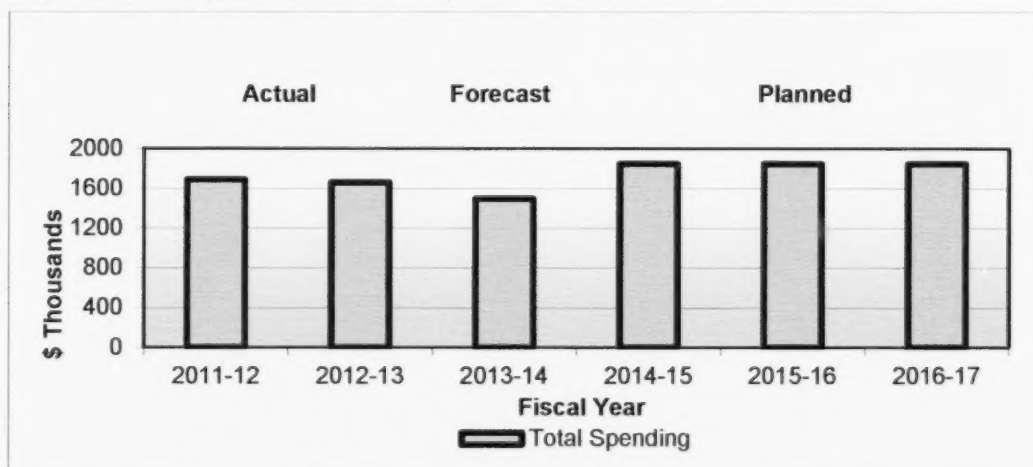
Alignment to Government of Canada Outcomes

2014–15 Planned Spending by Whole-of-Government-Framework Spending Area^{vi} (dollars)

Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2014–15 Planned Spending
Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals	Reprisal Hearings Program	Government Affairs	Well-managed and efficient government operations	1,845,622

Departmental Spending Trend

Departmental Spending Trend Graph



It is impossible for the Registry to predict how many cases it will receive on an annual basis, making it difficult for the Registry to determine its funding requirements and planned expenditures for any given fiscal year.

The planned expenditures for 2014-15 and subsequent years are based on the assumption that cases will be received and two hearings will be held on an annual basis for 2014-15 and subsequent fiscal years. The difference in forecasted expenditures in 2013-14 and the planned expenditures for 2014-15 and subsequent fiscal years is mainly due to a delay in staffing the Senior Legal Counsel position and the fact that the three cases that we received from the Office of the Public Sector Integrity Commissioner arrived close to the end of the fiscal year. As a result, only minimal costs were incurred in 2013-14. The decrease in spending in 2013-14 is also due to the Registry's successful use of new technology and streamlining its processes.

Estimates by Vote

For information on the Registry of the Public Servants Disclosure Protection Tribunal's organizational appropriations, please see the [2014–15 Main Estimates publication](#).^{vii}

Contribution to the Federal Sustainable Development Strategy (FSDS)

The [2013-16 Federal Sustainable Development Strategy \(FSDS\)](#)^{viii}, tabled on November 4, 2013, guides the Government of Canada's 2013-16 sustainable development activities. The FSDS articulates Canada's federal sustainable development priorities for a period of three years, as required by the *Federal Sustainable Development Act* (FSDA).

The Registry of the Public Servants Disclosure Protection Tribunal contributes to the green procurement target area Theme IV - Shrinking the Environmental Footprint – Beginning with Government as denoted by the visual identifier below:



These contributions are components of the Internal Services activity.

The Registry of the Public Servants Disclosure Protection Tribunal also ensures that its decision-making process includes a consideration of the FSDS goals and targets through the strategic environmental assessment (SEA). A SEA for policy, plan or program proposals includes an analysis of the impacts of the proposal on the environment, including on the FSDS goals and targets. The results of SEAs are made public when an initiative is announced or approved, demonstrating that environmental factors were integrated into the decision-making process.

For additional details on the Registry of the Public Servants Disclosure Protection Tribunal's activities to support sustainable development please see the Greening Government Operations' additional table on the Registry's Web site^{ix}. For complete details on the Strategy, please see the Federal Sustainable Development Strategy^x website.

Section II: Analysis of Program by Strategic Outcome

Strategic Outcome: Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.

Performance Measurement

Performance Indicators	Targets	Date to be Achieved
Percentage of survey responses and feedback from parties that are either “satisfied” or “very satisfied” with the level of services provided by the Registry.	80% of survey responses	March 31, 2015
Percentage of survey responses that are either “satisfied” or “very satisfied” with the usefulness and appropriateness of tools and resources posted in the Resource Centre Section of the Tribunal’s web site.	80% of survey responses	March 31, 2015
Percentage of final decisions or orders rendered within 250 calendar days from the start of a proceeding (excluding any period of abeyance).	80% of decisions or orders rendered	March 31, 2015

Program 1.1: Reprisal Hearings Program

As the Registry was granted an exemption to report separately on its internal services, it will report globally on its single program activity.

Description:

The Reprisal Hearings Program provides for the effective management of the processes related to reprisal complaints and Tribunal hearings. Through this program, the Registry also provides legal and administrative support to the Tribunal.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2015–16 Planned Spending	2016–17 Planned Spending
1,845,652	1,845,622	1,845,622	1,845,622

Human Resources (FTEs)

2014–15	2015–16	2016–17
12	12	12

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to be Achieved
Use technology and innovation to streamline the Registry operations	Streamlined processes and new technology are in place and reduction of total Registry expenditures by 5%.	5% reduction	March 31, 2015
Increase efficiency by minimizing the number of hearing days required to settle a case through the use of the Tribunal's newly developed case management processes and alternate dispute resolution (ADR) mechanisms.	Percentage of cases utilizing the Tribunal's newly developed case management processes and ADR mechanisms.	50%	March 31, 2015

Internal Services

Description:

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

As the Registry was granted an exemption to report separately on its internal services, it reports globally on its single program activity.

Section III: Supplementary Information

Future-Oriented Statement of Operations

The future-oriented condensed statement of operations presented in this subsection is intended to serve as a general overview of the Registry of the Public Servants Disclosure Protection Tribunal's operations. The forecasted financial information on expenses and revenues are prepared on an accrual accounting basis to strengthen accountability and to improve transparency and financial management.

Because the future-oriented statement of operations is prepared on an accrual accounting basis and the forecast and planned spending amounts presented in other sections of this report are prepared on an expenditure basis, amounts will differ.

A more detailed future-oriented statement of operations and associated notes, including a reconciliation of the net costs of operations to the requested authorities, can be found on the Tribunal's website^{xi}.

Future-Oriented Condensed Statement of Operations For the Year Ended March 31 (dollars)

Financial Information	Estimated Results 2013–14	Planned Results 2014–15	Change
Total expenses	1,732,081	1,727,569	(4,512)
Total revenues	0	0	0
Net cost of operations	1,732,081	1,727,569	(4,512)

The Registry plans to reduce its non-salary expenditures by 10% in 2014-15 compared to 2012-2013. This reduction will be partially offset by an increase in salary expenditures because one of the legal counsel positions was vacant for a period of 6 months during fiscal year 2013-14, as well as a slight increase in amortization expenses in 2014-15.

List of Supplementary Information Tables

The supplementary information tables listed in the *2014–15 Report on Plans and Priorities* can be found on the Public Servants Disclosure Protection Tribunal's website^{xii}.

- Greening Government Operations; and
- Internal Audits over the next three fiscal years.

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance publishes cost estimates and projections for these measures annually in the *Tax Expenditures and Evaluations*^{xiii} publication. The tax measures presented in the Tax Expenditures and Evaluations publication are the sole responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

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Facsimile: 613-943-8325

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Web site: www.psdpt-tpfd.gc.ca

Endnotes

- i Treasury Board Secretariat Estimates Publications and Appropriation Acts, <http://www.tbs-sct.gc.ca/cms-sgd/esp-pbc/esp-pbc-eng.asp>.
- ii Selected Departmental Performance Reports for 2008-2009 – Department of Industry, Department of Transport. Report of the Standing Committee on Public Accounts, September 2010, <http://www.parl.gc.ca/housePublications/Publication.aspx?Mode=1&Parl=40&Ses=3&Language=E&DocId=4653561&File=0>.
- iii Strengthening Parliamentary Scrutiny of Estimates and Supply. Report of the Standing Committee on Government and Operations Estimates, June 2012, <http://www.parl.gc.ca/housePublications/Publication.aspx?DocId=5690996&Language=E&Mode=1&Parl=41&Ses=1>.
- iv Whole-of-government framework, <http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx>
- v *Public Servants Disclosure Protection Act*, <http://laws-lois.justice.gc.ca/eng/acts/P-31.9/>
- vi Whole-of-government framework, <http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx>
- vii 2014-15 Main Estimates, <http://www.tbs-sct.gc.ca/cms-sgd/esp-pbc/esp-pbc-eng.asp>
- viii 2013-16 Federal Sustainable Development Strategy, <http://www.ec.gc.ca/dd-sd/default.asp?lang=En&n=A2271813A-1>
- ix Registry of the Public Servants Disclosure protection web site, <http://www.psdpt-tpfd.gc.ca/ResourcesRessources/RPP-RPP/RPP-RPP-eng.html>
- x Federal Sustainable Development Strategy, <http://www.ec.gc.ca/dd-sd/Default.asp?lang=En&n=C2844D2D-1>
- xi Registry of the Public Servants Disclosure protection web site, <http://www.psdpt-tpfd.gc.ca/ResourcesRessources/RPP-RPP/RPP-RPP-eng.html>
- xii Registry of the Public Servants Disclosure protection web site, <http://www.psdpt-tpfd.gc.ca/ResourcesRessources/RPP-RPP/RPP-RPP-eng.html>
- xiii Government of Canada Tax Expenditures, <http://www.fin.gc.ca/purl/taxexp-eng.asp>